

## SECTION 4 – PUBLIC FINANCE

### Government Finance Statistics

The data have been compiled according to the definitions and concepts as set down in the manual on “Government Finance Statistics (GFS) 1986” of the International Monetary Fund.

Table 4.1 relates to Budgetary Central Government accounts. Tables 4.2 to 4.2.7 are consolidated accounts of Central Government consisting of Budgetary Central Government, Extra Budgetary Units and Social Security Schemes. Tables 4.3 to 4.3.3 are consolidated accounts of the General Government consisting of Consolidated Central Government, Regional Government and Local Government.

### The General Government Sector

**Government** is defined as consisting of all units performing government functions: that is, the implementation of public policy through the provision of primarily non-market services and the transfer of income, supported mainly by compulsory levies.

The **General Government** sector is made up of (i) Central Government, (ii) Regional Government and (iii) Local Government.

**(i) Central Government** covers all units that are agencies of the country's central authority. It consists of Budgetary Central Government, Extra Budgetary Units and Social Security Schemes.

**Budgetary Central Government** includes all ministries and departments.

**Extra Budgetary Units** are agencies responsible for the performance of specialised governmental functions in such fields as health, education, social welfare, construction and so on, under the authority of Central Government. (e.g Mahatma Gandhi Institute, Mauritius Examinations Syndicate, Mauritius College of the Air, University of Mauritius, etc.)

**Social Security Schemes** are schemes imposed, controlled or financed by the public authorities for the purpose of providing social security benefits for the community. Included here is the National Pensions Scheme.

**(ii) Regional Government** consists of the administration of Rodrigues.

**(iii) Local Government** consists of municipalities and district councils/ village councils exercising an independent competence as government units.

**Table 4.1 - Government Finance Statistics : Main Aggregates, 2003/2004 - 2006/2007****Budgetary Central Government****R million**

<b>Main aggregates</b>	<b>2003/2004</b>	<b>2004/2005</b>	<b>2005/2006</b>	<b>2006/2007<sup>1</sup></b>
1 Current revenue	32,906.2	35,192.4	38,508.7	41,818.2
(i) Tax revenue	29,068.0	32,718.6	35,381.5	38,185.9
(ii) Nontax revenue	3,838.2	2,473.8	3,127.2	3,632.3
2 Capital revenue	69.7	383.2	221.7	28.7
3 Total revenue	32,975.9	35,575.6	38,730.4	41,846.9
4 Grants	618.3	444.0	489.2	321.9
5 Total revenue and grants	33,594.2	36,019.6	39,219.6	42,168.8
6 Current expenditure	34,885.4	38,042.3	41,915.3	44,122.2
7 Capital expenditure	7,078.0	6,344.8	6,959.9	7,110.9
8 Total expenditure	41,963.4	44,387.1	48,875.2	51,233.1
9 Lending minus repayments	419.1	637.4	688.9	374.9
10 Total expenditure and lending minus repayments	42,382.5	45,024.5	49,564.1	51,608.0
11 Gross fixed capital formation	5,860.0	5,354.6	5,159.2	4,608.7
12 Current account surplus / deficit (1 - 6)	-1,979.2	-2,849.9	-3,406.6	-2,304.0
13 Overall surplus / deficit (5 - 10)	-8,788.3	-9,004.9	-10,344.5	-9,439.2
14 Financing	8,788.3	9,004.9	10,344.5	9,439.2
(i) Domestic	9,256.2	8,539.2	11,493.7	4,974.0
<i>Non bank</i>	6,062.6	3,171.9	6,074.1	11,748.8
<i>Deposit money banks</i>	3,335.5	4,054.8	4,292.4	-3,869.9
<i>Monetary authorities</i>	-141.9	1,312.5	1,127.2	-2,904.9
(ii) Foreign	-467.9	465.7	-1,149.2	4,465.2
15 Budgetary central government debt	93,446.7	105,815.7	113,363.5	122,119.7
(i) Domestic	85,001.8	96,583.5	104,828.1	108,667.9
(ii) Foreign	8,444.9	9,232.2	8,535.4	13,451.8
<b>Total external debt of the Country</b>	<b>25,619.0</b>	<b>26,067.0</b>	<b>26,296.0</b>	<b>26,886.0</b>

<sup>1</sup> Revised

**Table 4.2 - Government Finance Statistics : Main Aggregates, 2003/2004 - 2006/2007****Consolidated Central Government****R million**

<b>Main aggregates</b>	<b>2003/2004</b>	<b>2004/2005</b>	<b>2005/2006</b>	<b>2006/2007</b>
1 Current revenue	36,003.1	38,490.0	41,691.7	45,289.8
(i) Tax revenue	30,612.0	34,338.7	37,117.3	40,052.8
(ii) Nontax revenue	5,391.1	4,151.3	4,574.4	5,237.0
2 Capital revenue	71.6	386.4	225.2	29.4
3 Total revenue	36,074.7	38,876.4	41,916.9	45,319.2
4 Grants	618.3	444.0	489.2	321.9
5 Total revenue and grants	36,693.0	39,320.4	42,406.1	45,641.1
6 Current expenditure	34,773.4	37,041.3	41,326.3	43,767.1
7 Capital expenditure	7,129.0	6,063.0	6,914.5	6,842.5
8 Total expenditure	41,902.4	43,104.3	48,240.8	50,609.6
9 Lending minus repayments	438.5	647.6	688.9	374.9
10 Total expenditure and lending minus repayments	42,340.9	43,751.9	48,929.7	50,984.5
11 Gross fixed capital formation	5,843.8	4,985.0	5,055.1	4,340.3
12 Current account surplus (1 - 6 )	1,229.7	1,448.7	365.4	1,522.7
13 Overall surplus / deficit (5 - 10 )	-5,647.9	-4,431.5	-6,523.6	-5,343.4
14 Financing	5,647.9	4,431.5	6,523.6	5,343.4
(i) Domestic	6,317.9	4,620.8	7,709.7	766.4
<i>Non bank</i>	7,066.9	613.6	3,392.8	9,205.7
<i>Deposit money banks</i>	-607.1	2,694.7	3,189.7	-5,534.4
<i>Monetary authorities</i>	-141.9	1,312.5	1,127.2	-2,904.9
(ii) Foreign	-670.0	-189.3	-1,186.1	4,577.0
15 Central government debt at end of period	70,668.9	79,797.1	84,755.0	88,541.5
(i) Domestic	62,224.0	70,506.9	76,102.1	74,860.4
(ii) Foreign	8,444.9	9,290.2	8,652.9	13,681.1
<b>Total external debt of the Country</b>	<b>25,619.0</b>	<b>26,067.0</b>	<b>26,296.0</b>	<b>26,886.0</b>

**Table 4.2.1 - Total revenue and grants, 2003/2004 - 2006/2007**  
**Consolidated Central Government**

	R million			
Revenue items	2003/2004	2004/2005	2005/2006 <sup>1</sup>	2006/2007
<b>Current revenue</b>	<b>36,003.1</b>	<b>38,490.0</b>	<b>41,691.7</b>	<b>45,289.8</b>
<b>Tax revenue</b>	<b>30,612.0</b>	<b>34,338.7</b>	<b>37,117.3</b>	<b>40,052.8</b>
Tax on income, profits and capital gains	4,669.3	5,829.0	7,468.9	7,607.6
Individual income tax	2,264.5	2,553.2	2,767.9	2,332.3
Corporate tax	2,404.8	3,275.8	4,701.0	5,275.3
Social security contributions	1,232.0	1,311.1	1,394.2	1,502.0
Taxes on payroll and workforce	183.2	204.1	219.0	253.2
Taxes on property	1,469.0	1,680.2	1,939.5	2,798.5
Domestic taxes on goods and services	15,660.1	17,569.6	18,884.6	21,515.3
of which : Excise duties	2,407.9	2,838.4	2,467.8	2,998.9
Sales tax	11,190.8	12,529.3	13,709.5	15,468.1
Tax on gambling	979.6	1,075.3	1,185.4	1,267.6
Tax on hotel bills	1.2	26.5	344.9	506.3
Import duties	7,385.4	7,730.5	7,195.4	6,299.2
Other tax revenue	13.0	14.2	15.7	77.0
<b>Nontax revenue</b>	<b>5,391.1</b>	<b>4,151.3</b>	<b>4,574.4</b>	<b>5,237.0</b>
Property income	3,634.2	2,344.1	2,582.8	3,112.2
Fees, charges and non-industrial sales	1,258.4	1,282.9	1,386.4	1,506.5
Fines and forfeits	114.8	150.6	151.4	152.5
Employees' contributions to government employee pension funds	161.6	175.4	185.8	191.2
Other nontax revenue	222.1	198.3	268.0	274.6
<b>Capital Revenue</b>	<b>71.6</b>	<b>386.4</b>	<b>225.2</b>	<b>29.4</b>
Sale of fixed capital assets	71.6	386.4	225.2	29.4
<b>Total revenue</b>	<b>36,074.7</b>	<b>38,876.4</b>	<b>41,916.9</b>	<b>45,319.2</b>
<b>Grants</b>	<b>618.3</b>	<b>444.0</b>	<b>489.2</b>	<b>321.9</b>
<b>Total revenue and grants</b>	<b>36,693.0</b>	<b>39,320.4</b>	<b>42,406.1</b>	<b>45,641.1</b>

<sup>1</sup> Revised

**Table 4.2.2 - Functional classification of expenditure, 2003/2004 - 2006/2007**  
**Consolidated Central Government**

R million

Functional categories	2003/2004			2004/2005			2005/2006			2006/2007		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
<b>General Government Services</b>	<b>6,267.4</b>	<b>932.2</b>	<b>7,199.6</b>	<b>6,744.6</b>	<b>650.3</b>	<b>7,394.9</b>	<b>7,413.1</b>	<b>853.8</b>	<b>8,266.9</b>	<b>7,511.9</b>	<b>871.7</b>	<b>8,383.6</b>
General public services	2,886.5	454.5	3,341.0	3,101.7	397.7	3,499.4	3,442.1	508.2	3,950.3	3,471.5	578.6	4,050.1
Defence	308.2	0.1	308.3	292.3	0.8	293.1	345.4	2.9	348.3	334.5	2.2	336.7
Public order and safety	3,072.7	477.6	3,550.3	3,350.6	251.8	3,602.4	3,625.6	342.7	3,968.3	3,705.9	290.9	3,996.8
<b>Community and Social Services</b>	<b>18,824.5</b>	<b>4,004.7</b>	<b>22,829.2</b>	<b>20,430.7</b>	<b>3,823.2</b>	<b>24,253.9</b>	<b>22,655.6</b>	<b>4,257.5</b>	<b>26,913.1</b>	<b>24,075.5</b>	<b>3,953.2</b>	<b>28,028.7</b>
Education	5,871.9	747.6	6,619.5	6,227.9	800.3	7,028.2	6,729.8	746.3	7,476.1	6,997.7	654.6	7,652.3
Health	3,331.4	441.7	3,773.1	3,609.2	356.0	3,965.2	4,049.0	164.3	4,213.3	4,243.6	161.8	4,405.4
Social security and welfare	8,462.3	187.6	8,649.9	9,345.5	154.2	9,499.7	10,484.9	716.0	11,200.9	11,513.6	637.8	12,151.4
Housing and community amenities	668.8	2,322.4	2,991.2	788.0	2,428.4	3,216.4	886.0	2,550.8	3,436.8	829.2	2,431.2	3,260.4
Recreational,cultural and religious services	490.1	305.4	795.5	460.1	84.3	544.4	505.9	80.1	586.0	491.4	67.8	559.2
<b>Economic Services</b>	<b>2,840.8</b>	<b>1,682.4</b>	<b>4,523.2</b>	<b>3,269.4</b>	<b>1,108.4</b>	<b>4,377.8</b>	<b>4,115.1</b>	<b>1,339.7</b>	<b>5,454.8</b>	<b>3,349.6</b>	<b>1,431.7</b>	<b>4,781.3</b>
Fuel and energy	34.7	-	34.7	40.3	28.9	69.2	29.9	8.1	38.0	23.9	9.3	33.2
Agriculture,forestry,fishing and hunting	1,240.7	436.0	1,676.7	1,313.2	354.2	1,667.4	1,272.2	183.4	1,455.6	1,244.2	143.9	1,388.1
Mining and mineral resources, manufacturing and construction	143.8	74.3	218.1	166.7	16.0	182.7	147.4	20.8	168.2	113.4	1.7	115.1
Transportation and communication	383.5	754.3	1,137.8	421.6	188.6	610.2	906.0	585.4	1,491.4	1,133.3	422.9	1,556.2
Other economic services	1,038.1	417.8	1,455.9	1,327.6	520.7	1,848.3	1,759.6	542.0	2,301.6	834.8	853.9	1,688.7
<b>Other functions</b>	<b>6,840.7</b>	<b>509.7</b>	<b>7,350.4</b>	<b>6,596.6</b>	<b>481.1</b>	<b>7,077.7</b>	<b>7,142.5</b>	<b>463.5</b>	<b>7,606.0</b>	<b>8,830.1</b>	<b>585.9</b>	<b>9,416.0</b>
Other expenditure	6,840.7	509.7	7,350.4	6,596.6	481.1	7,077.7	7,142.5	463.5	7,606.0	8,830.1	585.9	9,416.0
Public debt interest	5,077.7	-	5,077.7	4,669.4	-	4,669.4	5,139.3	-	5,139.3	6,822.6	-	6,822.6
Transfer to local government	1,117.4	82.2	1,199.6	1,236.4	70.2	1,306.6	1,297.7	102.7	1,400.4	1,293.5	311.9	1,605.4
Transfer to Rodrigues	645.6	427.5	1,073.1	690.8	410.9	1,101.7	705.5	360.8	1,066.3	714.0	274.0	988.0
<b>Total</b>	<b>34,773.4</b>	<b>7,129.0</b>	<b>41,902.4</b>	<b>37,041.3</b>	<b>6,063.0</b>	<b>43,104.3</b>	<b>41,326.3</b>	<b>6,914.5</b>	<b>48,240.8</b>	<b>43,767.1</b>	<b>6,842.5</b>	<b>50,609.6</b>

**Table 4.2.3 - Economic classification of total expenditure, 2003/2004 - 2006/2007****Consolidated Central Government****R million**

<b>Economic categories</b>	<b>2003/2004</b>	<b>2004/2005</b>	<b>2005/2006</b>	<b>2006/2007</b>
<b>Current expenditure</b>	<b>34,773.4</b>	<b>37,041.3</b>	<b>41,326.3</b>	<b>43,767.1</b>
Wages and salaries	13,666.9	14,772.3	15,513.4	16,181.5
Employer contributions to pension schemes	220.0	250.0	265.0	330.0
Other purchases of goods and services	4,353.0	4,786.4	5,792.4	5,538.9
Interest payments	5,077.7	4,669.4	5,139.3	6,822.6
Subsidies and other current transfers	11,455.8	12,563.2	14,616.2	14,894.1
Subsidies	955.2	1,040.6	1,651.4	1,249.6
Transfers to local government	1,117.4	1,236.4	1,297.7	1,293.5
Transfer to Rodrigues	645.6	690.8	705.5	714.0
Transfers to nonprofit institutions and households	8,606.6	9,471.1	10,772.5	11,460.1
Transfers abroad	131.0	124.3	189.1	176.9
<b>Capital expenditure</b>	<b>7,129.0</b>	<b>6,063.0</b>	<b>6,914.5</b>	<b>6,842.5</b>
Acquisition of fixed capital assets	5,843.8	4,985.0	5,055.1	4,340.3
Purchase of land	97.4	49.6	147.7	153.7
Capital transfers	1,187.8	1,028.4	1,711.7	2,348.5
To local government	82.2	70.2	102.7	311.9
To Rodrigues	427.5	410.9	360.8	274.0
To nonfinancial public enterprises	305.7	238.6	952.6	784.3
To public financial institutions	213.8	183.5	203.2	945.7
Other domestic transfers	152.1	118.7	85.8	25.4
Abroad	6.5	6.5	6.6	7.2
<b>Total</b>	<b>41,902.4</b>	<b>43,104.3</b>	<b>48,240.8</b>	<b>50,609.6</b>

**Table 4.2.4 - Financing by type of debt holder, 2003/2004 - 2006/2007****Consolidated Central Government****R million**

<b>Debt holders</b>	<b>2003/2004</b>	<b>2004/2005</b>	<b>2005/2006</b>	<b>2006/2007</b>
<b>Domestic financing</b>	<b>6,317.9</b>	<b>4,620.8</b>	<b>7,709.7</b>	<b>766.4</b>
Other general government	9,881.8	-359.6	1,212.8	1,948.8
Monetary authorities	-141.9	1,312.5	1,127.2	-2,904.9
of which: I.M.F.	-305.6	-44.0	475.6	225.0
Deposit money banks	-607.1	2,694.7	3,189.7	-5,534.4
Other	-2,826.5	1,015.7	2,209.1	7,299.5
Adjustments	11.6	-42.5	-29.1	-42.6
<b>Foreign financing</b>	<b>-670.0</b>	<b>-189.3</b>	<b>-1,186.1</b>	<b>4,577.0</b>
International development institutions	-472.7	-186.7	-240.5	666.7
Foreign governments	322.4	507.7	-517.4	1,028.7
Other	-317.6	202.7	-331.8	2,881.6
Changes in cash, deposits, etc.	-202.1	-713.0	-96.4	-
<b>Total</b>	<b>5,647.9</b>	<b>4,431.5</b>	<b>6,523.6</b>	<b>5,343.4</b>

Table 4.2.5 - Financing by type of debt instrument, 2003/2004 - 2006/2007

Consolidated Central Government				R million
Debt instrument	2003/2004	2004/2005	2005/2006	2006/2007
<b>Domestic financing</b>	<b>6,317.9</b>	<b>4,620.8</b>	<b>7,709.7</b>	<b>766.4</b>
Long-term bonds and bills	2,209.6	7,319.0	10,454.5	10,117.8
Short-term bonds and bills	-1,825.2	97.1	-1,242.8	-11,449.2
Long-term loans n.e.c	1,052.9	134.5	192.9	217.7
of which: I.M.F.	-	-	-	-
Short-term loans and advances	-0.4	0.6	0.6	0.6
Other liabilities	-210.3	-262.8	-161.1	-206.3
Changes in cash ,deposits,etc	5,079.7	-2,625.1	-1,505.3	2,128.4
Discrepancy	11.6	-42.5	-29.1	-42.6
<b>Foreign financing</b>	<b>-670.0</b>	<b>-189.3</b>	<b>-1,186.1</b>	<b>4,577.0</b>
Long-term bonds and bills	-	-	-	867.8
Short-term bonds and bills	-312.4	208.2	-325.9	2,019.9
Long-term loans	-155.5	315.5	-763.8	1,689.3
Changes in cash,deposits,etc.	-202.1	-713.0	-96.4	-
<b>Total</b>	<b>5,647.9</b>	<b>4,431.5</b>	<b>6,523.6</b>	<b>5,343.4</b>

Table 4.2.6 - Outstanding debt by type of debt holder (as at end of period), 2003/2004 - 2006/2007

Consolidated Central Government				R million
Debt holders	2003/2004	2004/2005	2005/2006	2006/2007
<b>Domestic debt</b>	<b>62,224.0</b>	<b>70,506.9</b>	<b>76,102.1</b>	<b>74,860.4</b>
Other general government	-	-	-	-
Monetary authorities	1,714.7	3,321.7	4,039.9	636.5
of which: I.M.F.	-	-	-	-
Deposit money banks	40,702.1	44,915.9	48,372.3	43,589.4
Other	19,807.2	22,269.3	23,689.9	30,634.5
<b>Foreign debt</b>	<b>8,444.9</b>	<b>9,290.2</b>	<b>8,652.9</b>	<b>13,681.1</b>
International development institutions	4,990.7	4,970.4	5,043.0	5,861.8
Foreign governments	3,265.9	3,908.8	3,545.1	4,687.8
Other	188.3	411.0	64.8	3,131.5
<b>Total</b>	<b>70,668.9</b>	<b>79,797.1</b>	<b>84,755.0</b>	<b>88,541.5</b>

Table 4.2.7- Outstanding debt by type of debt instrument (as at end of period), 2003/2004 - 2006/2007

Consolidated Central Government				R million
Debt instrument	2003/2004	2004/2005	2005/2006	2006/2007
<b>Domestic debt</b>	<b>62,224.0</b>	<b>70,506.9</b>	<b>76,102.1</b>	<b>74,860.4</b>
Long-term bonds and bills	7,302.2	17,584.5	24,525.5	30,193.0
Short-term bonds and bills	54,231.8	52,142.4	50,270.2	43,632.6
Long-term loans n.e.c	2.0	67.0	206.6	2.2
of which: I.M.F.	-	-	-	-
Short-term loans and advances	-	-	-	-
Other liabilities	688.0	713.0	1,099.8	1,032.6
<b>Foreign debt</b>	<b>8,444.9</b>	<b>9,290.2</b>	<b>8,652.9</b>	<b>13,681.1</b>
Long-term bonds and bills	-	-	-	896.3
Short-term bonds and bills	124.5	350.1	6.9	2,182.1
Long-term loans	8,320.4	8,940.1	8,646.0	10,602.7
<b>Total</b>	<b>70,668.9</b>	<b>79,797.1</b>	<b>84,755.0</b>	<b>88,541.5</b>

**Table 4.3 - Government Finance Statistics, Main Aggregates, 2003/2004 -2006/2007****Consolidated General Government****R million**

<b>Main aggregates</b>	<b>2003/2004</b>	<b>2004/2005</b>	<b>2005/2006<sup>1</sup></b>	<b>2006/2007</b>
1 Current revenue	36,646.5	39,146.1	42,394.0	46,112.9
(i) Tax revenue	31,076.4	34,824.9	37,656.3	40,678.5
(ii) Nontax revenue	5,570.1	4,321.2	4,737.7	5,434.4
2 Capital revenue	71.6	386.4	225.2	29.4
3 Total revenue	36,718.1	39,532.5	42,619.2	46,142.3
4 Grants	618.3	444.0	489.2	321.9
5 Total revenue and grants	37,336.4	39,976.5	43,108.4	46,464.2
6 Current expenditure	35,195.6	37,491.1	41,785.0	44,279.9
7 Capital expenditure	7,375.2	6,314.4	7,080.6	6,820.0
8 Total expenditure	42,570.8	43,805.5	48,865.6	51,099.9
9 Lending minus repayments	438.5	647.6	688.9	374.9
10 Total expenditure and lending minus repayments	43,009.3	44,453.1	49,554.5	51,474.8
11 Gross fixed capital formation	6,599.7	5,705.1	5,684.7	4,903.7
12 Current account surplus (1 - 6)	1,450.9	1,655.0	609.0	1,833.0
13 Overall surplus / deficit (5 - 10)	-5,672.9	-4,476.6	-6,446.1	-5,010.6
14 Financing	5,672.9	4,476.6	6,446.1	5,010.6
(i) Domestic	6,342.9	4,665.9	7,632.2	433.6
(ii) Foreign	-670.0	-189.3	-1,186.1	4,577.0

<sup>1</sup> Revised

**Table 4.3.1 - Revenue and grants, 2003/2004 - 2006/2007**

**Consolidated General Government**

Revenue items	2003/2004				2004/2005			
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
<b>Current revenue</b>	<b>36,003.1</b>	<b>16.0</b>	<b>627.4</b>	<b>36,646.5</b>	<b>38,490.0</b>	<b>14.7</b>	<b>641.4</b>	<b>39,146.1</b>
<b>Tax revenue</b>	<b>30,612.0</b>	<b>0.9</b>	<b>463.5</b>	<b>31,076.4</b>	<b>34,338.7</b>	<b>2.0</b>	<b>484.2</b>	<b>34,824.9</b>
Tax on income, profits and capital gains	4,669.3	0.0	0.0	4,669.3	5,829.0	-	-	5,829.0
Individual income tax	2,264.5	-	-	2,264.5	2,553.2	-	-	2,553.2
Corporate tax	2,404.8	-	-	2,404.8	3,275.8	-	-	3,275.8
Social security contributions	1,232.0	-	-	1,232.0	1,311.1	-	-	1,311.1
Taxes on payroll and workforce	183.2	-	-	183.2	204.1	-	-	204.1
Taxes on property	1,469.0	-	244.3	1,713.3	1,680.2	-	240.1	1,920.3
Domestic taxes on goods and services	15,660.1	0.9	219.2	15,880.2	17,569.6	2.0	244.1	17,815.7
of which : Excise duties	2,407.9	-	-	2,407.9	2,838.4	-	-	2,838.4
Sales tax	11,190.8	-	-	11,190.8	12,529.3	-	-	12,529.3
Tax on gambling	979.6	-	-	979.6	1,075.3	-	-	1,075.3
Tax on hotel bills	1.2	-	-	1.2	26.5	-	-	26.5
Import duties	7,385.4	-	-	7,385.4	7,730.5	-	-	7,730.5
Export duties	-	-	-	-	-	-	-	-
Other tax revenue	13.0	-	-	13.0	14.2	-	-	14.2
<b>Nontax revenue</b>	<b>5,391.1</b>	<b>15.1</b>	<b>163.9</b>	<b>5,570.1</b>	<b>4,151.3</b>	<b>12.7</b>	<b>157.2</b>	<b>4,321.2</b>
Property income	3,634.2	8.8	68.0	3,711.0	2,344.1	5.9	45.2	2,395.2
Fees, charges and non-industrial sales	1,258.4	4.7	85.3	1,348.4	1,282.9	5.7	95.9	1,384.5
Fines and Forfeits	114.8	1.3	-	116.1	150.6	0.9	0.1	151.6
Employees' contributions to government employee pension funds	161.6	0.3	-	161.9	175.4	0.2	-	175.6
Other nontax revenue	222.1	-	10.6	232.7	198.3	-	16.0	214.3
<b>Capital revenue</b>	<b>71.6</b>	<b>-</b>	<b>-</b>	<b>71.6</b>	<b>386.4</b>	<b>-</b>	<b>-</b>	<b>386.4</b>
Sale of fixed capital assets	71.6	-	-	71.6	386.4	-	-	386.4
<b>Total revenue</b>	<b>36,074.7</b>	<b>16.0</b>	<b>627.4</b>	<b>36,718.1</b>	<b>38,876.4</b>	<b>14.7</b>	<b>641.4</b>	<b>39,532.5</b>
<b>Grants</b>	<b>618.3</b>	<b>-</b>	<b>-</b>	<b>618.3</b>	<b>444.0</b>	<b>-</b>	<b>-</b>	<b>444.0</b>
<b>Total revenue and grants</b>	<b>36,693.0</b>	<b>16.0</b>	<b>627.4</b>	<b>37,336.4</b>	<b>39,320.4</b>	<b>14.7</b>	<b>641.4</b>	<b>39,976.5</b>

**Table 4.3.1 (Cont'd) - Revenue and grants, 2003/2004 - 2006/2007**
**Consolidated General Government**
**R million**

Revenue items	2005/2006				2006/2007			
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
<b>Current revenue</b>	<b>41,691.7</b>	<b>14.7</b>	<b>687.6</b>	<b>42,394.0</b>	<b>45,289.8</b>	<b>18.8</b>	<b>804.3</b>	<b>46,112.9</b>
<b>Tax revenue</b>	<b>37,117.3</b>	<b>1.8</b>	<b>537.2</b>	<b>37,656.3</b>	<b>40,052.8</b>	<b>2.2</b>	<b>623.5</b>	<b>40,678.5</b>
Tax on income, profits and capital gains	7,468.9	-	-	7,468.9	7,607.6	-	-	7,607.6
Individual income tax	2,767.9	-	-	2,767.9	2,332.3	-	-	2,332.3
Corporate tax	4,701.0	-	-	4,701.0	5,275.3	-	-	5,275.3
Social security contributions	1,394.2	-	-	1,394.2	1,502.0	-	-	1,502.0
Taxes on payroll and workforce	219.0	-	-	219.0	253.2	-	-	253.2
Taxes on property	1,939.5	-	247.7	2,187.2	2,798.5	-	287.6	3,086.1
Domestic taxes on goods and services	18,884.6	1.8	289.5	19,175.9	21,515.3	2.2	335.9	21,853.4
of which : Excise duties	2,467.8	-	-	2,467.8	2,998.9	-	-	2,998.9
Sales tax	13,709.5	-	-	13,709.5	15,468.1	-	-	15,468.1
Tax on gambling	1,185.4	-	-	1,185.4	1,267.6	-	-	1,267.6
Tax on hotel bills	344.9	-	-	344.9	506.3	-	-	506.3
Import duties	7,195.4	-	-	7,195.4	6,299.2	-	-	6,299.2
Export duties	-	-	-	-	-	-	-	-
Other tax revenue	15.7	-	-	15.7	77.0	-	-	77.0
<b>Nontax revenue</b>	<b>4,574.4</b>	<b>12.9</b>	<b>150.4</b>	<b>4,737.7</b>	<b>5,237.0</b>	<b>16.6</b>	<b>180.8</b>	<b>5,434.4</b>
Property income	2,582.8	6.1	47.3	2,636.2	3,112.2	7.0	69.4	3,188.6
Fees, charges and non-industrial sales	1,386.4	5.1	93.0	1,484.5	1,506.5	7.8	105.8	1,620.1
Fines and Forfeits	151.4	1.5	0.1	153.0	152.5	1.5	0.2	154.2
Employees' contributions to government employee pension funds	185.8	0.2	-	186.0	191.2	0.3	-	191.5
Other nontax revenue	268.0	-	10.0	278.0	274.6	-	5.4	280.0
<b>Capital revenue</b>	<b>225.2</b>	<b>-</b>	<b>-</b>	<b>225.2</b>	<b>29.4</b>	<b>-</b>	<b>-</b>	<b>29.4</b>
Sale of fixed capital assets	225.2	-	-	225.2	29.4	-	-	29.4
<b>Total revenue</b>	<b>41,916.9</b>	<b>14.7</b>	<b>687.6</b>	<b>42,619.2</b>	<b>45,319.2</b>	<b>18.8</b>	<b>804.3</b>	<b>46,142.3</b>
<b>Grants</b>	<b>489.2</b>	<b>-</b>	<b>-</b>	<b>489.2</b>	<b>321.9</b>	<b>-</b>	<b>-</b>	<b>321.9</b>
<b>Total revenue and grants</b>	<b>42,406.1</b>	<b>14.7</b>	<b>687.6</b>	<b>43,108.4</b>	<b>45,641.1</b>	<b>18.8</b>	<b>804.3</b>	<b>46,464.2</b>

**Table 4.3.2 - Functional classification of expenditure, 2003/2004 - 2006/2007**

**Consolidated General Government**

Functional categories	2003/2004				2004/2005			
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
<b>General Government Services</b>	<b>7,199.6</b>	<b>166.8</b>	<b>399.2</b>	<b>7,765.6</b>	<b>7,394.9</b>	<b>215.5</b>	<b>435.7</b>	<b>8,046.1</b>
General public services	3,341.0	148.2	399.2	3,888.4	3,499.4	196.2	435.7	4,131.3
Defence	308.3	-	-	308.3	293.1	-	-	293.1
Public order and safety	3,550.3	18.6	-	3,568.9	3,602.4	19.3	-	3,621.7
<b>Community and Social Services</b>	<b>22,829.2</b>	<b>627.9</b>	<b>1,060.2</b>	<b>24,517.3</b>	<b>24,253.9</b>	<b>600.6</b>	<b>1,111.6</b>	<b>25,966.1</b>
Education	6,619.5	161.7	11.8	6,793.0	7,028.2	141.9	12.4	7,182.5
Health	3,773.1	130.2	-	3,903.3	3,965.2	140.0	-	4,105.2
Social security and welfare	8,649.9	84.0	118.0	8,851.9	9,499.7	36.1	146.1	9,681.9
Housing and community amenities	2,991.2	202.1	771.0	3,964.3	3,216.4	180.9	763.0	4,160.3
Recreational,cultural and religious services	795.5	49.9	159.4	1,004.8	544.4	101.7	190.1	836.2
<b>Economic Services</b>	<b>4,523.4</b>	<b>260.2</b>	<b>418.9</b>	<b>5,202.5</b>	<b>4,377.8</b>	<b>305.6</b>	<b>432.7</b>	<b>5,116.1</b>
Fuel and energy	34.7	-	-	34.7	69.2	-	-	69.2
Agriculture,forestry,fishing and hunting	1,676.9	103.0	-	1,779.9	1,667.4	158.1	-	1,825.5
Mining and mineral resources, manufacturing & construction	218.1	-	292.6	510.7	182.7	-	309.1	491.8
Transportation & communication	1,137.8	143.9	126.3	1,408.0	610.2	133.8	123.6	867.6
Other economic services	1,455.9	13.3	-	1,469.2	1,848.3	13.7	-	1,862.0
<b>Other functions</b>	<b>5,077.5</b>	<b>0.0</b>	<b>7.9</b>	<b>5,085.4</b>	<b>4,669.4</b>	<b>0.0</b>	<b>7.8</b>	<b>4,677.2</b>
Other expenditure	5,077.5	-	7.9	5,085.4	4,669.4	-	7.8	4,677.2
Public debt interest	5,077.5	-	7.9	5,085.4	4,669.4	-	7.8	4,677.2
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>39,629.7</b>	<b>1,054.9</b>	<b>1,886.2</b>	<b>42,570.8</b>	<b>40,696.0</b>	<b>1,121.7</b>	<b>1,987.8</b>	<b>43,805.5</b>

**Table 4.3.2 - (Cont'd) Functional classification of expenditure, 2003/2004 - 2006/2007**

**Consolidated General Government**

**R million**

Functional categories	2005/2006				2006/2007			
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
<b>General Government Services</b>	<b>8,266.9</b>	<b>189.7</b>	<b>457.4</b>	<b>8,914.0</b>	<b>8,383.6</b>	<b>182.8</b>	<b>462.3</b>	<b>9,028.7</b>
General public services	3,950.3	168.9	457.4	4,576.6	4,050.1	160.1	462.3	4,672.5
Defence	348.3	-	-	348.3	336.7	-	-	336.7
Public order and safety	3,968.3	20.8	-	3,989.1	3,996.8	22.7	-	4,019.5
<b>Community and Social Services</b>	<b>26,913.1</b>	<b>556.2</b>	<b>1,081.1</b>	<b>28,550.4</b>	<b>28,028.7</b>	<b>565.4</b>	<b>1,092.4</b>	<b>29,686.5</b>
Education	7,476.1	125.2	13.0	7,614.3	7,652.3	130.2	13.1	7,795.6
Health	4,213.3	156.9	-	4,370.2	4,405.4	164.5	-	4,569.9
Social security and welfare	11,200.9	42.2	151.7	11,394.8	12,151.4	47.9	154.9	12,354.2
Housing and community amenities	3,436.8	140.5	753.9	4,331.2	3,260.4	139.3	776.1	4,175.8
Recreational,cultural and religious services	586.0	91.4	162.5	839.9	559.2	83.5	148.3	791.0
<b>Economic Services</b>	<b>5,454.8</b>	<b>352.5</b>	<b>451.2</b>	<b>6,258.5</b>	<b>4,781.3</b>	<b>256.8</b>	<b>520.4</b>	<b>5,558.5</b>
Fuel and energy	38.0	-	-	38.0	33.2	-	-	33.2
Agriculture,forestry,fishing and hunting	1,455.6	169.1	-	1,624.7	1,388.1	128.6	-	1,516.7
Mining and mineral resources, manufacturing & construction	168.2	-	335.0	503.2	115.1	-	317.3	432.4
Transportation & communication	1,491.4	163.8	111.7	1,766.9	1,556.2	105.2	202.7	1,864.1
Other economic services	2,301.6	19.6	4.5	2,325.7	1,688.7	23.0	0.4	1,712.1
<b>Other functions</b>	<b>5,139.3</b>	<b>0.0</b>	<b>3.4</b>	<b>5,142.7</b>	<b>6,822.6</b>	<b>0.0</b>	<b>3.6</b>	<b>6,826.2</b>
Other expenditure	5,139.3	-	3.4	5,142.7	6,822.6	-	3.6	6,826.2
Public debt interest	5,139.3	-	3.4	5,142.7	6,822.6	-	3.6	6,826.2
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>45,774.1</b>	<b>1,098.4</b>	<b>1,993.1</b>	<b>48,865.6</b>	<b>48,016.2</b>	<b>1,005.0</b>	<b>2,078.7</b>	<b>51,099.9</b>

**Table 4.3.3 - Economic classification of expenditure, 2003/2004 - 2006/2007**

**Consolidated General Government**

Economic categories	2003/2004				2004/2005			
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
<b>Current expenditure</b>	<b>33,010.4</b>	<b>658.2</b>	<b>1,527.0</b>	<b>35,195.6</b>	<b>35,114.1</b>	<b>701.3</b>	<b>1,675.7</b>	<b>37,491.1</b>
Wages and salaries	13,666.9	445.4	855.9	14,968.2	14,772.3	476.5	927.2	16,176.0
Employer contributions to pension schemes	220.0	-	-	220.0	250.0	-	-	250.0
Other purchases of goods and services	4,353.0	101.5	511.8	4,966.3	4,786.4	110.0	553.3	5,449.7
Interest payments	5,077.7	-	7.9	5,085.6	4,669.4	-	7.8	4,677.2
Subsidies and other current transfers	9,692.8	111.3	151.4	9,955.5	10,636.0	114.8	187.4	10,938.2
Subsidies	955.2	2.1	-	957.3	1,040.6	3.1	-	1,043.7
Transfers to nonprofit institutions and households	8,606.6	109.2	151.4	8,867.2	9,471.1	111.7	186.8	9,769.6
Transfer abroad	131.0	-	-	131.0	124.3	-	0.6	124.9
<b>Capital expenditure</b>	<b>6,619.3</b>	<b>396.7</b>	<b>359.2</b>	<b>7,375.2</b>	<b>5,581.9</b>	<b>420.4</b>	<b>312.1</b>	<b>6,314.4</b>
Acquisition of fixed capital assets	5,843.8	396.7	359.2	6,599.7	4,985.0	409.8	310.3	5,705.1
Purchase of land	97.4	-	-	97.4	49.6	10.6	1.8	62.0
Capital transfers	678.1	-	-	678.1	547.3	-	-	547.3
<i>To nonfinancial public enterprises</i>	305.7	-	-	305.7	238.6	-	-	238.6
<i>To public financial institutions</i>	213.8	-	-	213.8	183.5	-	-	183.5
<i>Other domestic transfers</i>	152.1	-	-	152.1	118.7	-	-	118.7
<i>Abroad</i>	6.5	-	-	6.5	6.5	-	-	6.5
<b>Total</b>	<b>39,629.7</b>	<b>1,054.9</b>	<b>1,886.2</b>	<b>42,570.8</b>	<b>40,696.0</b>	<b>1,121.7</b>	<b>1,987.8</b>	<b>43,805.5</b>

**Table 4.3.3 (Cont'd) - Economic classification of expenditure, 2003/2004 - 2006/2007**

Consolidated General Government					R million			
Economic categories	2005/2006 <sup>1</sup>				2006/2007			
	Central Government	Regional Government	Local Government	Consolidated General Govt.	Central Government	Regional Government	Local Government	Consolidated General Govt.
<b>Current expenditure</b>	<b>39,323.1</b>	<b>748.6</b>	<b>1,713.3</b>	<b>41,785.0</b>	<b>41,759.6</b>	<b>746.6</b>	<b>1,773.7</b>	<b>44,279.9</b>
Wages and salaries	15,513.4	492.2	983.7	16,989.3	16,181.5	491.3	1,013.3	17,686.1
Employer contributions to pension schemes	265.0	-	-	265.0	330.0	-	-	330.0
Other purchases of goods and services	5,792.4	127.0	551.8	6,471.2	5,538.9	139.6	584.9	6,263.4
Interest payments	5,139.3	-	3.4	5,142.7	6,822.6	-	3.6	6,826.2
Subsidies and other current transfers	12,613.0	129.4	174.4	12,916.8	12,886.6	115.7	171.9	13,174.2
Subsidies	1,651.4	4.6	-	1,656.0	1,249.6	3.4	-	1,253.0
Transfers to nonprofit institutions and households	10,772.5	124.8	173.2	11,070.5	11,460.1	112.3	171.3	11,743.7
Transfer abroad	189.1	-	1.2	190.3	176.9	-	0.6	177.5
<b>Capital expenditure</b>	<b>6,451.0</b>	<b>349.8</b>	<b>279.8</b>	<b>7,080.6</b>	<b>6,256.6</b>	<b>258.4</b>	<b>305.0</b>	<b>6,820.0</b>
Acquisition of fixed capital assets	5,055.1	349.8	279.8	5,684.7	4,340.3	258.4	305.0	4,903.7
Purchase of land	147.7	-	-	147.7	153.7	-	-	153.7
Capital transfers	1,248.2	-	-	1,248.2	1,762.6	-	-	1,762.6
<i>To nonfinancial public enterprises</i>	952.6	-	-	952.6	784.3	-	-	784.3
<i>To public financial institutions</i>	203.2	-	-	203.2	945.7	-	-	945.7
<i>Other domestic transfers</i>	85.8	-	-	85.8	25.4	-	-	25.4
<i>Abroad</i>	6.6	-	-	6.6	7.2	-	-	7.2
<b>Total</b>	<b>45,774.1</b>	<b>1,098.4</b>	<b>1,993.1</b>	<b>48,865.6</b>	<b>48,016.2</b>	<b>1,005.0</b>	<b>2,078.7</b>	<b>51,099.9</b>

<sup>1</sup> Revised